EXHIBIT 12

Josh Forwarded from Matt

So, one more little annoying administrative matter. We're restructuring by gradually moving CB from Pennsylvania to Alaska (so as to make it less dependent on Rich's living situation, as per his wish). The way you do that in the US is that you just set up a new entity of the same name in a different state and then assign all your business. Your contractor agreement is the first one we'd light to switch over, so we'll send an assignment agreement for that tomorrow.

Reply

Nothing much changes for you, terms remain the same, and you'll get compensated the same regardless of which entity you work for you just always invoice the Alaska one and the two settle the rest between them (since we can't make the Pennsylvania one disappear overnight, since there are still lots of engagements stuck in it).

The Alaska LLC also has a slightly different software stack, in that it doesn't use Harvest, but Clockify. I'll make you an account there. (To the extent that you will still be working on the old, Pennsylvania cases, Harvest will keep being used for that. A serious intellectual challenge, to be sure.

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